

EXHIBIT M

From: Corey Greenberg
Sent: Sunday, September 30, 2007 10:50 AM
To: Neal Simon; Matt Petersen; bstuart@auamed.net
Subject: ABST

With all the contracts and local purchasing for the campus, is there any documentation we can provide to suppliers that would eliminate the need for us to be billed for ABST, satisfy their tax commitment to the government and eliminate all the paperwork required by us to get the rebates from the government?

Corey